

**WELLINGTON UNIFIED SCHOOL DISTRICT NUMBER 353**

**FINANCIAL STATEMENT  
AND  
INDEPENDENT AUDITOR'S REPORT**

June 30, 2019

**Wellington Unified School District Number 353**

**FINANCIAL STATEMENT  
For the Year Ended June 30, 2019**

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# Wellington Unified School District Number 353

## FINANCIAL STATEMENT For the Year Ended June 30, 2019

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## INDEPENDENT AUDITOR'S REPORT

Board of Education  
Unified School District Number 353  
Wellington, Kansas

### Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 353 (Municipality Only) of Wellington, Kansas, as of and for the year ended June 30, 2019 and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in these circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinions

#### ***Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles***

As described in Note C of the financial statement, the financial statement is prepared by Unified School District Number 353 of Wellington, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

#### ***Adverse Opinion on U.S. Generally Accepted accounting Principles***

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 353 of Wellington, Kansas as of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

### ***Unmodified Opinion on Regulatory Basis of Accounting***

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Wellington Unified School District Number 353 of Wellington, Kansas as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

### **Other Matters**

#### ***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds and district activity funds, (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

#### ***Other reporting required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 2, 2018, on our consideration of Unified School District Number 353's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wellington Unified School District Number 353 of Wellington's internal control over financial reporting and compliance.

#### ***Prior Year Comparative***

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Wellington Unified School District Number 353 as of and for the year ended June 30, 2018 (not presented herein), and have issued our report thereon dated November 2, 2018, which contained an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2018, on the basis of accounting described in Note C.

*Harold K. Mayes Jr*

Harold K. Mayes, Jr. CPA  
Agler & Gaeddert Chartered  
Ottawa, Kansas  
September 9, 2019



# Wellington Unified School District Number 353

## SUMMARY OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH AND INVESTMENTS REGULATORY BASIS For the Year Ended June 30, 2019

	<b>Beginning Unencumbered Cash and Investment</b>	<b>Prior Year Cancelled Encumbrances</b>
<b>Governmental type funds</b>		
<b>General funds</b>		
General	\$ 0	\$ 0
Supplemental general	232,281	0
<b>Special purpose funds</b>		
At risk (4 year old)	0	0
At risk (K-12)	123,684	0
Bilingual Education	0	0
Capital outlay	1,989,591	0
Driver training	9,078	0
Food service	219,692	0
KPERS special retirement contribution fund	0	0
Professional development	30,152	0
Special education	718,559	0
Vocational education	60,705	0
Recreation Commission	18,389	0
Recreation Commission Employee Benefits	4,270	0
Textbook and student material revolving	342,231	0
Contingency Reserve	1,442,192	0
Kansas Reading Roadmap	(21,450)	0
Federal Projects	21,046	0
Local Grants	103,513	0
District Activity Funds		
Gate receipts	20,290	0
School projects/User Fees and Sales Tax	44,485	0
<b>Bond and Interest fund</b>		
Bond and interest	1,795,856	0
<b>Capital projects:</b>		
Capital Projects - High School	525,000	0
<b>Trust Funds</b>		
Scholarships	289,004	0
	<hr/>	<hr/>
Total reporting entity (excluding agency funds)	\$ 7,968,568	\$ 0

### Composition of ending cash and investments

#### Demand deposits

Impact Bank	\$ 5,753,847
Impact Bank - activity funds	193,118
Impact Bank - flow-thru	764,704
Impact Bank - certificates of deposit - scholarships	291,055
Security State Bank	524,833
Security State Bank - activity funds	8,307
Commerce Bank - activity funds	67,842

The accompanying notes are an integral part of this statement

**Statement 1**

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash and Investment</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash and Investment</u>
\$ 11,225,766	\$ 11,225,766	\$ (0)	\$ 116,845	\$ 116,845
3,455,812	3,568,322	119,771	19,087	138,858
12,382	12,382	0	0	0
1,600,368	1,574,502	149,550	28,645	178,195
16,000	16,000	0	0	0
1,147,196	1,032,881	2,103,907	26,839	2,130,746
23,619	25,286	7,411	17	7,428
690,357	678,294	231,755	125	231,880
1,041,938	1,041,938	0	0	0
83,033	100,000	13,185	2,456	15,641
3,905,681	3,928,636	695,605	40,848	736,453
400,000	424,492	36,213	9,038	45,251
391,574	398,550	11,413	0	11,413
69,784	72,000	2,054	0	2,054
156,508	253,845	244,894	0	244,894
0	0	1,442,192	0	1,442,192
207,636	213,148	(26,962)	4,760	(22,202)
502,015	512,758	10,303	8,420	18,723
96,796	105,999	94,310	3,982	98,292
93,336	89,633	23,993	0	23,993
208,074	218,525	34,034	0	34,034
2,130,369	2,237,924	1,688,301	0	1,688,301
0	0	525,000	0	525,000
2,051	0	291,055	0	291,055
<u>\$ 27,460,295</u>	<u>\$ 27,730,880</u>	<u>\$ 7,697,983</u>	<u>\$ 261,062</u>	<u>\$ 7,959,045</u>

**Composition of ending cash and investments - continued****US Treasury Securities:**

First National Bank \$ 525,000

**Time Deposits**

Security Bank 41,579

Total cash and investments 8,170,285

Agency funds per Schedule 3 (211,240)

**Total Reporting Entity (excluding Agency Funds) \$ 7,959,045**



## Wellington Unified School District Number 353

### NOTES TO FINANCIAL STATEMENT

June 30, 2019

#### NOTE A. MUNICIPAL REPORTING ENTITY

Unified School District Number 353 is a municipal corporation governed by an elected seven-member board. This financial statement presents the Wellington Unified School District Number 353 (the municipality only).

**Recreation Commission** – The Recreation Commission oversees recreation activities. The Recreation Commission operates as a separate governing body, but the District levies the taxes for the Recreation Commission, and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property, but can acquire real property by gift. The Recreation Commission is audited by other auditors and audited financial statements were not available for presentation with Wellington Unified School District Number 353 as a related municipal entity.

#### NOTE B. REGULATORY BASIS TYPES OF FUNDS

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potential could have the following types of funds.

**General Fund** - the chief operating fund. Used to account for all resources except those required to be accounted for in other funds.

**Special Purpose Funds** - used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

**Bond and Interest Fund** - used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

**Capital Project Fund** - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment

**Trust fund** – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.). The District did not have any trust funds.

**Agency Funds** - funds used to report assets held by municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collections accounts, etc.).

#### NOTE C: BASIS OF ACCOUNTING

*Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America* - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Unified School District Number 353 of Wellington, Kansas has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the District to use the statutory basis of accounting.

# Wellington Unified School District Number 353

## NOTES TO FINANCIAL STATEMENT

June 30, 2019

### NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5<sup>th</sup> of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

**Adjustment to Comply with Legal Max-** Unified school districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" Budget. The Kansas State Department of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to lower of the published budget or the "Legal Max" budget.

**Adjustment for Qualifying Budget Credits** – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for the following special purpose funds, capital project funds, business funds and trusts:

**Textbook and student material revolving**  
**Contingency**  
**Kansas Reading Roadmap**  
**Federal Grants**  
**Local Grants**

**Capital Projects High School**  
**Scholarships**  
**Gate Receipts Fund**  
**School Projects Fund**  
**User Fees**

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

# Wellington Unified School District Number 353

## NOTES TO FINANCIAL STATEMENT

June 30, 2019

### NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

The District had the following investments and maturities as of June 30, 2019. Fair value is based upon quoted market values:

Investment Type	Cost	Fair Value	Unrealized gain (loss)	Investment Maturities		Percent of Investment	Rating U.S.
				Less than 1 yr	2 yrs		
US Treasury Notes	\$ 525,000	\$ 513,292	\$ (11,708)	\$ 0	\$ 525,000	100%	AA+

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the District or in an adjoining District if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The District rates investments (if any) as noted.

*Concentration of credit risk* - State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2019, is as follows:

Investments	Percentage of Investments
U.S. Treasury Notes	100%

*Custodial credit risk – deposits:* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year.

At June 30, 2019, the carrying amount of the District's bank deposits was \$7,645,285 (which includes petty cash funds) and the bank balance was \$7,301,654. The bank balance was held by three banks thus reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance \$818,168 was covered by federal depository insurance and \$6,483,486 was collateralized with securities held by the pledging financial institution's agents in the District's name.

*Custodial credit risk – investments:* For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The District had no such investments at year end.

### NOTE F. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$520,511 for general fund and \$186,019 for supplemental general fund subsequent to June 30, 2019 and as required by K.S.A. 72-6466 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2019.

# Wellington Unified School District Number 353

## NOTES TO FINANCIAL STATEMENT

June 30, 2019

### NOTE G. LONG-TERM DEBT

Long-term obligations consisted of the following during the year:

Issue	Interest Rates	Date of Issue	Original Issue	Date of Final Maturity
General Obligation				
Series 2011	3%-3.35%	9/1/2011	1,650,000	9/1/2026
Series 2014	3%-5%	8/1/2014	11,785,000	9/1/2034
Series 2015	2%-3%	6/1/2014	9,325,000	9/1/2026
Series 2016	2%-3%	5/1/2016	6,085,000	9/1/2024

#### Leases

Bobcat	1%	9/17/2018	34,417	9/17/2022
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Changes in long-term liabilities for the Wellington Unified School District for the year ended June 30, 2019 were as follows:

	Beginning Balance	Additions	Reductions/ Payments	Ending Balance	Interest Paid
General Obligation					
Series 2011	\$ 1,560,000	\$ 0	\$ 20,000	\$ 1,540,000	\$ 50,680
Series 2014	11,785,000	0	0	11,785,000	414,694
Series 2015	9,280,000	0	50,000	9,230,000	277,400
Series 2016	4,875,000	0	1,305,000	3,570,000	120,150
	<u>\$ 27,500,000</u>	<u>\$ 0</u>	<u>\$ 1,375,000</u>	<u>\$ 26,125,000</u>	<u>\$ 862,924</u>
Leases					
Bobcat	\$ 0	\$ 34,417	\$ 6,883	\$ 27,534	\$ 489

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Year								Total
	2020	2021	2022	2023	2024	2025-2029	2030-2034	2035	
General Obligation Bonds									
Principal	\$ 1,425,000	\$ 1,490,000	\$ 1,560,000	\$ 1,605,000	\$ 1,700,000	\$ 9,265,000	\$ 7,375,000	\$ 1,705,000	\$ 26,125,000
Interest	827,699	783,973	738,224	690,748	641,174	2,265,319	906,206	28,772	6,882,115
Total principal and interest	<u>\$ 2,252,699</u>	<u>\$ 2,273,973</u>	<u>\$ 2,298,224</u>	<u>\$ 2,295,748</u>	<u>\$ 2,341,174</u>	<u>\$ 11,530,319</u>	<u>\$ 8,281,206</u>	<u>\$ 1,733,772</u>	<u>\$ 33,007,115</u>
Leases									
Principal	\$ 6,883	\$ 6,883	\$ 6,884	\$ 6,884	\$ 0	\$ 0	\$ 0	\$ 0	\$ 27,534
Interest	489	489	489	489	0	0	0	0	1,956
Total principal and interest	<u>\$ 7,372</u>	<u>\$ 7,372</u>	<u>\$ 7,373</u>	<u>\$ 7,373</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 29,490</u>

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25<sup>th</sup>. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2019, the statutory limit for the District was \$10,011,739 thus creating an excess over the limit of \$16,113,261. The outstanding bond principal represents 36.53% of the District valuation. The District has permission from the Kansas State Board of Education to issue bonds in excess of its statutory limit.

# Wellington Unified School District Number 353

## NOTES TO FINANCIAL STATEMENT

June 30, 2019

### NOTE G. LONG-TERM DEBT - continued

Changes in long-term obligations, other than debt, for the year ended June 30, 2019, are as follows:

	Balance July 1, 2018	Net Change	Balance June 30, 2019
Compensated absences	\$ 21,483	\$ 27,255	\$ 48,738

### NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	At-Risk (4 yr old)	K.S.A. 72-6478	\$ 12,382
General	Special Education	K.S.A. 72-6478	2,584,124
General	Textbook and Student	K.S.A. 72-6478	67,392
General	At-Risk (K-12)	K.S.A. 72-6478	1,153,614
General	Vocational Education	K.S.A. 72-6478	146,754
Supplemental General	Bilingual Education	K.S.A. 72-6478	16,000
Supplemental General	Vocational Education	K.S.A. 72-6430	253,246
Supplemental General	At-Risk (K-12)	K.S.A. 72-6430	446,754
Supplemental General	Special Education	K.S.A. 72-6430	800,000
Supplemental General	Professional Development	K.S.A. 72-6430	70,000
Supplemental General	Textbook and Student	K.S.A. 72-6430	21,025
			\$ 5,571,291

### NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

**Other Post Employment Benefits:** As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

**Compensated Absences:** Certified employees are provided 5 days of personal leave each school year. Classified full-time employees are provided 10 days paid vacation annually, after one full year of employment. All earned vacation time is to be taken from July 1 to June 30 of each fiscal year and cannot be accumulated. Hence, there is no estimated liability for accrued vacation pay at June 30, 2019. Certified employees are granted 11 days of leave per year with the ability to accumulate up to 120 days of sick leave if the days are not used in the current year. All classified employees shall accrue sick leave at a rate of one work day per month of active employment based on the number of hours normally worked. Personnel employed for more than nine months but less than twelve months shall accrue 10 days per year of sick leave. Sick leave may be accumulated up to 120 days for full time employees and 90 days for employees who do not work 12 months a year. Full time teachers who terminate or retire will not be paid for their unused sick leave. Full-time teachers who have served the district for five consecutive years are eligible to receive a severance payment upon leaving employment with Unified School District No. 353.

## Wellington Unified School District Number 353

### NOTES TO FINANCIAL STATEMENT

June 30, 2019

#### NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS – continued

##### Death and Disability Other Post Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2019.

#### NOTE J. PENSION PLANS

##### Defined Benefit Pension Plan

**Plan description.** The District participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at [www.kpers.org](http://www.kpers.org) or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

**Contributions.** K.S.A. 74-4919 and K.S.A. 74-49210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined contribution rate was 14.59% and 13.21 % for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017.

Per 2017 House Substitute for Senate Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution, which totaled \$1,041,938 for the year ended June 30, 2019.

**Net Pension Liability.** At June 30, 2019, the District's proportionate share of the collective net pension liability reported for KPERS was \$15,376,377. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The District's proportionate share of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the

## Wellington Unified School District Number 353

### NOTES TO FINANCIAL STATEMENT

June 30, 2019

#### NOTE J. PENSION PLANS - continued

State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at <http://www.kpers.org> or can be obtained as described above.

#### NOTE K. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of; damage to and destruction of assets; errors and omissions; injuries to persons and natural disasters for which the District carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

#### NOTE L. OTHER INFORMATION

##### Flexible Benefit Plan (I.R.C. Section 125)

The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District who work 17.5 hours per week in a school year position or .45 FTE are eligible to participate in the Plan beginning the first of the month following 30 days of employment. Each participant may elect to reduce his or her salary by an elected amount per month, or have a specific amount deducted, to purchase benefits offered through the Plan. Currently, benefits offered through the Plan include insurance coverage, medical reimbursement, and dependent care reimbursement.

**Reimbursed Expenses:** The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits

**Contingencies:** The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the District at June 30, 2019.

**Compliance with Kansas Statutes:** The District is not aware of any statutory violations during the period covered by the audit. Kansas Reading Roadmap does show a negative cash at year end, however this is a grant and have remaining grant proceeds which will result in a positive position.

**Ad valorem tax revenues:** The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20<sup>th</sup>, prior to the fiscal year for which they are budgeted and the second half is due the following May 10<sup>th</sup>. This procedure eliminates the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The District Treasurer draws down all available funds from the County Treasurer's office in two-month intervals.

#### NOTE M. SUBSEQUENT EVENTS

**Subsequent Events:** The District evaluated subsequent events through September 9, 2019, the date the financial statements were available to be issued. No subsequent events were identified which require disclosure.



Regulatory Basis  
Supplementary information

# Wellington Unified School District Number 353

## SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET REGULATORY BASIS (Budgeted Funds Only) For the Year Ended June 30, 2019

	<u>Certified Budget</u>	<u>Adjustment To Comply With Legal Max *</u>
<b>Governmental type funds</b>		
<b>General funds</b>		
General	\$ 11,297,146	\$ (93,296)
Supplemental general	3,597,691	(29,369)
<b>Special purpose funds</b>		
At risk 4 yr old	26,000	0
At risk (K-12)	1,630,000	0
Bilingual Education	16,000	0
Capital outlay	3,045,321	0
Driver training	31,478	0
Food service	997,446	0
KPERS special retirement contribution fund	1,698,989	0
Professional developemnt	100,000	0
Special education	3,933,500	0
Vocational education	432,000	0
Recreation Commission	398,550	0
Recreation Commission Employee Benefits	72,000	0
<b>Bond and Interest funds</b>		
Bond and interest	2,237,924	0

**Schedule 1**

<b><u>Adjustment for Qualifying Budget Credits *</u></b>	<b><u>Total Budget For Comparison</u></b>	<b><u>Expenditures Chargeable to Current Year</u></b>	<b><u>Variance Over (Under)</u></b>
\$ 21,916	\$ 11,225,766	\$ 11,225,766	\$ 0
0	3,568,322	3,568,322	0
0	26,000	12,382	(13,618)
0	1,630,000	1,574,502	(55,498)
0	16,000	16,000	0
0	3,045,321	1,032,881	(2,012,440)
0	31,478	25,286	(6,192)
0	997,446	678,294	(319,152)
0	1,698,989	1,041,938	(657,051)
0	100,000	100,000	(0)
0	3,933,500	3,928,636	(4,864)
0	432,000	424,492	(7,508)
0	398,550	398,550	0
0	72,000	72,000	0
0	2,237,924	2,237,924	0

**Wellington Unified School District Number 353**

**Schedule 2 - A**

GENERAL FUNDS  
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		<b>2019</b>		<b>Variance Over (Under)</b>
	<b>2018 Actual</b>	<b>Actual</b>	<b>Budget</b>	
<b>Cash receipts</b>				
<b>Local sources</b>				
Interest on Idle Funds	\$ 0	\$ 26	\$ 0	\$ 26
Reimbursements	39,415	18,284	0	18,284
<b>State sources</b>				
General State Aid	8,556,055	8,844,375	8,885,896	(41,521)
Special Education Aid	2,123,635	2,356,299	2,389,540	(33,241)
Mineral Production Tax	3,511	3,176	0	3,176
<b>Federal Sources</b>	0	3,606	0	3,606
<b>Total cash receipts</b>	<u>10,722,616</u>	<u>11,225,766</u>	<u>\$ 11,275,436</u>	<u>\$ (49,670)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	3,772,185	3,787,170	\$ 4,000,000	\$ (212,830)
Non-Certified	20,368	21,457	25,000	(3,543)
Employee Benefits				
Insurance	345,169	194,627	162,000	32,627
Social Security	281,837	279,528	300,000	(20,472)
Other	(1,328)	175,950	300,000	(124,050)
Purchased Professional Services	0	450	0	450
Other Purchased Services				
Other	17,329	8,664	30,040	(21,376)
Supplies				
General Supplemental Teaching	40,331	34,573	62,000	(27,427)
Textbooks	0	0	50,000	(50,000)
Other	0	45	0	45
<b>Student support services</b>				
Salaries				
Certified	32,325	6,834	45,000	(38,166)
Employee Benefits				
Social Security	2,473	523	3,000	(2,477)
Purchased Professional & Technical Services	47,908	40,337	50,000	(9,663)
Other Purchased Services	27,994	32,785	35,000	(2,215)
Supplies	739	588	10,000	(9,412)
Property	910	786	10,000	(9,214)
Other	0	150	0	150
<b>Instructional Support Staff</b>				
Salaries				
Certified	111,918	115,393	150,000	(34,607)
Non-Certified	103,087	104,233	120,000	(15,767)
Employee Benefits				
Insurance	26,873	19,562	0	19,562
Social Security	15,853	16,551	20,000	(3,449)
Other	600	5,402	30,000	(24,598)
Purchased Professional & Technical Services	0	28,800	0	28,800

See Independent Auditor's Report.

## Wellington Unified School District Number 353

Schedule 2 - AGENERAL FUNDS  
GENERALSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (Continued)</b>				
<b>Instructional Support Staff (Continued)</b>				
Supplies				
Books and Periodicals	\$ 15,492	\$ 9,748	\$ 20,000	\$ (10,252)
<b>General Administration</b>				
Employee Benefits				
Insurance	(4,987)	0	0	0
Other	0	0	2,000	(2,000)
Purchased Professional & Technical Services	68,362	41,001	70,000	(28,999)
Other Purchased Services				
Communications	3,934	3,696	5,000	(1,304)
Other	2,894	2,969	5,000	(2,031)
Supplies	13,411	20,947	10,000	10,947
Other	3,251	4,309	5,000	(691)
<b>School Administration</b>				
Salaries				
Non-Certified	169,191	161,616	175,000	(13,384)
Employee Benefits				
Insurance	15,897	14,154	0	14,154
Social Security	12,625	12,074	15,000	(2,926)
Other	0	0	20,000	(20,000)
Purchased Professional & Technical Services	22,827	29,440	25,000	4,440
Other Purchased Services				
Communications	5,690	6,455	5,000	1,455
Other	4,180	1,014	5,000	(3,986)
Supplies	5,066	14,881	5,000	9,881
<b>Central Services</b>				
Salaries				
Non-Certified	199,848	222,441	200,000	22,441
Employee Benefits				
Insurance	16,450	10,675	0	10,675
Social Security	13,521	14,931	15,000	(69)
Other	1,000	1,000	20,000	(19,000)
Other Purchased Services	484	1,123	1,000	123
Supplies	36,346	51,352	30,000	21,352
<b>Operations &amp; Maintenance</b>				
Salaries				
Non-Certified	253,296	248,363	270,000	(21,637)
Employee Benefits				
Insurance	34,173	2,800	0	2,800
Social Security	18,491	18,149	20,000	(1,851)
Other	3	30,808	35,000	(4,192)
Purchased Property Services				
Insurance	30,891	0	0	0
Water/Sewer	67,455	66,661	70,000	(3,339)
Cleaning	8,588	13,114	10,000	3,114
Repairs & Maintenance	99,286	119,746	75,000	44,746

See Independent Auditor's Report.

## Wellington Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS  
GENERALSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (Continued)</b>				
<b>Operations &amp; Maintenance (Continued)</b>				
Purchased Property Services (Continued)				
Repair of Buildings	\$ 4,622	\$ 23,180	\$ 5,000	\$ 18,180
Other	52,127	52,850	50,000	2,850
Supplies				
General Supplies	69,344	64,630	50,000	14,630
Energy				
Heating	70,332	81,902	75,000	6,902
Electricity	621,061	633,183	650,000	(16,817)
Motor Fuel	62,345	40,887	100,000	(59,113)
Miscellaneous Supplies	36,946	27,167	40,000	(12,833)
Property	5,582	8,104	50,000	(41,896)
<b>Student Transportation Services</b>				
Contracting of Bus Service	315,936	306,396	340,000	(33,604)
Motor Fuel	113	59	250	(191)
<b>Other Support services</b>				
Workers Comp Insurance	275	0	0	0
Purchased Professional and				
Technical Services	(438)	0	0	0
Telephone Lease	0	23	0	23
Business Office Supplies	1,067	244	0	244
<b>Transfers</b>				
Bilingual Education	7,611	0	0	0
Capital Outlay Fund	23,652	0	0	0
Special Education Fund	2,123,630	2,584,124	2,389,540	194,584
Vocational Education Fund	0	146,754	0	146,754
Textbook	41,063	67,392	0	67,392
At Risk (4 yr old) Fund	23,112	12,382	26,000	(13,618)
At Risk (K-12) Fund	1,300,000	1,153,614	1,006,316	147,298
Latch Key	0	25,000		25,000
<b>Adjustments to comply with legal max</b>	0	0	(93,296)	93,296
<b>Legal general fund budget and expenditures</b>	10,722,616	11,225,766	11,203,850	21,916
<b>Adjustment for qualifying budget credits</b>	0	0	21,916	(21,916)
<b>Total expenditures</b>	<u>10,722,616</u>	<u>11,225,766</u>	<u>\$ 11,225,766</u>	<u>\$ 0</u>
Receipts over (under) expenditures	0	(0)		
Unencumbered cash (deficit), July 1	0	0		
Unencumbered cash (deficit), June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

## Wellington Unified School District Number 353

Schedule 2 - BGENERAL FUNDS  
SUPPLEMENTAL GENERALSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Local sources</b>				
Ad valorem tax	\$ 1,244,633	\$ 994,952	\$ 61,005	\$ 933,947
Delinquent tax	48,162	38,127	19,892	18,235
Motor vehicle tax	147,510	151,063	150,954	109
Recreational Vehicle Tax	1,780	1,860	1,750	110
Other	0	0	3,653	(3,653)
<b>State sources</b>				
Supplemental aid	2,177,023	2,269,810	2,288,491	(18,681)
Total cash receipts	3,619,108	3,455,812	\$ 2,525,745	\$ 930,067
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	0	0	\$ 100,000	\$ (100,000)
Employee Benefits				
Insurance	0	1,624	50,000	(48,376)
Social Security	(23,497)	13,572	8,000	5,572
Other	0	75	0	75
Supplies				
General Supplemental	102,126	89,909	60,644	29,265
Property	(55,031)	80,384	200,000	(119,616)
<b>Instruction Support Services</b>				
Salaries				
Certified	143,833	67,628	145,000	(77,372)
Employee Benefits				
Insurance	12,600	12,600	0	12,600
Social Security	10,770	10,791	15,000	(4,209)
Other	0	0	15,000	(15,000)
Purchase Property Services	0	2,105	0	2,105
Supplies				
Technology Supplies	441,224	407,873	300,000	107,873
Miscellaneous Supplies	40,800	25,918	100,000	(74,082)
Other	5,734	8,060	25,000	(16,940)
<b>General Administration</b>				
Salaries				
Certified	199,000	243,031	207,000	36,031
Employee Benefits				
Insurance	9,614	0	0	0
Social Security	14,721	18,116	15,500	2,616
Other	2,000	0	12,000	(12,000)
Other Purchased Services				
Insurance	(14,785)	0	0	0

See Independent Auditor's Report.



**Wellington Unified School District Number 353**

**Schedule 2 - B**

GENERAL FUNDS  
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		<b>2019</b>		<b>Variance Over (Under)</b>	
	<b>2018 Actual</b>	<b>Actual</b>	<b>Budget</b>		
<b>School Administration</b>					
Salaries					
Certified	\$ 567,375	\$ 649,927	\$ 600,000	\$ 49,927	
Employee Benefits					
Insurance	28,000	33,600	0	33,600	
Social Security	41,934	47,780	50,000	(2,220)	
Other	8,500	0	40,000	(40,000)	
<b>Central Services</b>					
Salaries					
Noncertified	130,803	109,436	135,000	(25,564)	
Employee Benefits					
Insurance	7,532	3,150	0	3,150	
Social Security	9,523	8,213	10,000	(1,787)	
Other	450	300	10,000	(9,700)	
<b>Operations and Maintenance</b>					
Purchased Property Services					
Repair of Buildings	(5,387)	0	0	0	
Supplies					
Heating	0	0	30,000	(30,000)	
Electricity	0	0	30,000	(30,000)	
Other Purchased Services					
Insurance	123,288	127,195	160,000	(32,805)	
<b>Transfers</b>					
Bilingual Education	0	16,000	16,000	0	
Food Service	600	10	0	10	
Professional Development	50,000	70,000	53,348	16,652	
Special Education Fund	1,000,000	800,000	338,325	461,675	
Vocational Education Fund	420,000	253,246	371,874	(118,628)	
At Risk (K-12) Fund	120,000	446,754	500,000	(53,246)	
Textbook & Student Materials	100,000	21,025	0	21,025	
<b>Adjustment to comply with legal max</b>	<u>0</u>	<u>0</u>	<u>(29,369)</u>	<u>29,369</u>	
<b>Legal supplemental general fund budget and expenditures</b>	3,491,728	3,568,322	3,568,322	0	
<b>Adjustment for qualifying budget credits</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>Total expenditures</b>	<u>3,491,728</u>	<u>3,568,322</u>	<u>\$ 3,568,322</u>	<u>\$ 0</u>	
Receipts over (under) expenditures	127,380	(112,510)			
Unencumbered cash (deficit), July 1	<u>104,901</u>	<u>232,281</u>			
Unencumbered cash (deficit), June 30	\$ <u>232,281</u>	\$ <u>119,771</u>			

See Independent Auditor's Report.

**Wellington Unified School District Number 353****Schedule 2 - C****SPECIAL PURPOSE FUNDS  
AT RISK 4 YEAR OLD****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		<b>2019</b>		<b>Variance</b>
	<b>2018</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
<b>Cash receipts</b>				
<b>Local Sources</b>				
Transfer from General Fund	\$ 23,112	\$ 12,382	\$ 26,000	\$ (13,618)
	<u>23,112</u>	<u>12,382</u>	<u>26,000</u>	<u>(13,618)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Purchased Professional & Technical Services	23,112	9,630	\$ 26,000	\$ (16,370)
Student Transportation Services				
Contracted Bus Services	<u>0</u>	<u>2,752</u>	<u>0</u>	<u>2,752</u>
Total expenditures	<u>23,112</u>	<u>12,382</u>	<u>26,000</u>	<u>(13,618)</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

## Wellington Unified School District Number 353

Schedule 2 - DSPECIAL PURPOSE FUNDS  
AT RISK (K-12)SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		Variance
	2018	Actual	Budget	Over
	Actual			(Under)
<b>Cash receipts</b>				
<b>Other</b>				
Transfers				
General	\$ 1,300,000	\$ 1,153,614	\$ 1,006,316	\$ 147,298
Supplemental General	120,000	446,754	500,000	(53,246)
Total cash receipts	1,420,000	1,600,368	\$ 1,506,316	\$ 94,052
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	1,105,099	1,127,443	\$ 1,300,000	\$ (172,557)
Non-Certified	23,082	122,642	0	122,642
Employee Benefits				
Social Security	80,536	92,179	81,000	11,179
Other	96,595	80,693	97,000	(16,307)
Purchased Professional & Tech.	50,000	5,000	50,000	(45,000)
Supplies- Tech	49,995	103,478	102,000	1,478
<b>Operations and Maintenance</b>				
Purchased Property Services				
Water/Sewer	452	373	0	373
Supplies				
Electricity	13,335	14,275	0	14,275
Student Transportation Services				
Contracted Bus Services	0	28,419	0	28,419
Total expenditures	1,419,094	1,574,502	\$ 1,630,000	\$ (55,498)
Receipts over (under) expenditures	906	25,866		
Unencumbered cash, July 1	122,778	123,684		
Unencumbered cash, June 30	\$ 123,684	\$ 149,550		

See Independent Auditor's Report.

**Wellington Unified School District Number 353**

**Schedule 2 - E**

SPECIAL PURPOSE FUNDS  
BILINGUAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Other</b>				
Transfers from General	\$ 7,611	\$ 16,000	\$ 16,000	\$ 0
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	0	16,000	\$ 0	\$ 16,000
Non-Certified	7,611	0	16,000	(16,000)
Total expenditures	7,611	16,000	\$ 16,000	\$ 0
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	\$ 0	\$ 0		

See Independent Auditor's Report.

**Wellington Unified School District Number 353**

**Schedule 2 - F**

**SPECIAL PURPOSE FUNDS  
CAPITAL OUTLAY**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Local sources</b>				
Ad Valorem Property	\$ 537,003	\$ 534,787	\$ 529,641	\$ 5,146
Delinquent tax	15,774	15,100	8,544	6,556
Interest on idle funds	87,870	141,158	90,000	0
Reimbursement	30,999	31,573	0	31,573
Other	0	41,978	30,000	11,978
<b>County sources</b>				
Motor Vehicle Tax	71,695	68,142	69,637	(1,495)
Recreational Vehicle Tax	864	850	807	43
Commercial Vehicle Tax	0	1,589	1,685	(96)
In Lieu of Taxes IRB	0	0	0	0
<b>State sources</b>				
Capital outlay state aid	316,068	312,019	320,375	(8,356)
<b>Other</b>				
Transfers from General	123,652	0	0	0
<b>Total cash receipts</b>	<u>1,183,925</u>	<u>1,147,196</u>	<u>\$ 1,050,689</u>	<u>\$ 96,507</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Supplies - performance uniforms	0	0	\$ 50,000	\$ (50,000)
Supplies - technology software	0	0	80,000	(80,000)
Property	108,014	267,728	300,000	(32,272)
<b>Support Services</b>				
Supplies - technology software	0	0	20,000	(20,000)
<b>General Administration</b>				
Property	4,422	11,858	50,000	(38,142)
<b>School Administration</b>				
Supplies - technology software	3,314	0	0	0
<b>Operation and maintenance</b>				
Salaries				
Noncertified	192,830	260,403	240,000	20,403
Employee benefits				
Insurance	23,486	43,367	40,000	3,367
Social security	14,196	18,896	150,000	(131,104)
Other	2,849	2,692	50,000	(47,308)
Purchased Property Services				
Repair of Buildings	0	0	150,000	(150,000)
Supplies - technology software	37,829	50,689	100,000	(49,311)
Property	9,118	31,996	50,000	(18,004)
Supplies				
Equipment	0	15,640	0	15,640

See Independent Auditor's Report.

**Wellington Unified School District Number 353****Schedule 2 - F****SPECIAL PURPOSE FUNDS  
CAPITAL OUTLAY****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Expenditures - continued</b>				
<b>Facility acquisition and services</b>				
Site Improvement	\$ 76,975	\$ 72,662	\$ 150,000	\$ (77,338)
Outside Contracts	379,669	256,950	1,615,321	(1,358,371)
Total expenditures	852,702	1,032,881	\$ 3,045,321	\$ (2,012,440)
Receipts over (under) expenditures	331,223	114,315		
Unencumbered cash, July 1	1,658,368	1,989,591		
Unencumbered cash, June 30	\$ 1,989,591	\$ 2,103,907		

**Wellington Unified School District Number 353**

**Schedule 2 - G**

SPECIAL PURPOSE FUNDS  
DRIVER TRAINING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Local sources</b>				
Other	\$ 11,850	\$ 12,300	\$ 12,000	\$ 300
<b>State sources</b>				
State safety aid	9,984	11,319	10,400	919
Total cash receipts	<u>21,834</u>	<u>23,619</u>	<u>\$ 22,400</u>	<u>\$ 1,219</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	18,116	19,857	\$ 18,200	\$ 1,657
Employee Benefits				
Social Security	1,360	1,487	1,380	107
Supplies				
General supplemental (teaching)	0	239	7,198	(6,959)
Misc. Supplies	109	0	0	0
<b>School administration</b>				
Salaries				
Non Certified	2,503	2,493	2,500	(7)
Employee Benefits				
Social Security	191	191	200	(9)
<b>Vehicle operations, maintenance services</b>				
Other Purchased Services	<u>1,631</u>	<u>1,019</u>	<u>2,000</u>	<u>(981)</u>
Total expenditures	<u>23,910</u>	<u>25,286</u>	<u>\$ 31,478</u>	<u>\$ (6,192)</u>
Receipts over (under) expenditures	(2,076)	(1,667)		
Unencumbered cash, July 1	<u>11,154</u>	<u>9,078</u>		
Unencumbered cash, June 30	<u>\$ 9,078</u>	<u>\$ 7,411</u>		

See Independent Auditor's Report.



## Wellington Unified School District Number 353

Schedule 2 - HSPECIAL PURPOSE FUNDS  
FOOD SERVICESCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2019			
	2018 Actual	Actual	Budget	Variance Over (Under)
<b>Cash receipts</b>				
<b>Local Sources</b>				
Student Sales (Lunch)	\$ 183,133	\$ 171,992	\$ 190,675	\$ (18,683)
Student Sales (Breakfast)	0	0	5,820	(5,820)
Adult and Student Sales	11,043	9,165	1,925	7,240
Miscellaneous	323	2,483	1,000	1,483
<b>State Sources</b>				
School Food Assistance	7,625	6,322	7,860	(1,538)
<b>Federal Sources</b>				
Child Nutrition Programs	571,391	500,385	563,082	(62,697)
<b>Transfers</b>				
Supplemental General	600	10	0	10
Total cash receipts	<u>774,115</u>	<u>690,357</u>	<u>\$ 770,362</u>	<u>\$ (80,005)</u>
<b>Expenditures</b>				
<b>Operations and Maintenance</b>				
Salaries				
Non - Certified	1,196	0	\$ 27,000	\$ (27,000)
Employee Benefits				
Social Security	87	0	1,900	(1,900)
Other	268	0	200	(200)
Property				
Other	0	3,872	0	3,872
Other Purchased Services	735	200	0	200
Supplies				
Other	67,319	6,186	75,000	(68,814)
<b>Food Service operation</b>				
Salaries				
Non - Certified	18,335	21,980	20,000	1,980
Employee Benefits				
Social Security	1,368	1,668	1,450	218
Other	43	0	50	(50)
Supplies				
Food and Milk	376	1,876	2,500	(624)
Other Purchased Services				
Food Service Management	582,127	548,713	784,346	(235,633)
Grant Expenses	25,747	18,437	0	18,437
Property	44,299	25,792	75,000	(49,208)
Other	2,459	49,570	10,000	39,570
Total expenditures	<u>744,359</u>	<u>678,294</u>	<u>\$ 997,446</u>	<u>\$ (319,152)</u>
Receipts over (under) expenditures	29,756	12,063		
Unencumbered cash, July 1	<u>189,936</u>	<u>219,692</u>		
Unencumbered cash, June 30	<u>\$ 219,692</u>	<u>\$ 231,755</u>		

See Independent Auditor's Report.

**Wellington Unified School District Number 353**

**Schedule 2 - I**

SPECIAL PURPOSE FUNDS  
KPERS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>State sources</b>				
<b>KPERS</b>	\$ 1,216,169	\$ 1,041,938	\$ 1,698,989	\$ (657,051)
<b>Total cash receipts</b>	<u>1,216,169</u>	<u>1,041,938</u>	<u>\$ 1,698,989</u>	<u>\$ (657,051)</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Employee Benefits	882,137	656,330	\$ 1,232,346	\$ (576,016)
<b>Student Support</b>				
Employee Benefits	89,723	108,885	125,343	(16,458)
<b>Instructional Support</b>				
Employee Benefits	48,400	62,989	67,615	(4,626)
<b>General Administration</b>				
Employee Benefits	39,733	53,388	55,507	(2,119)
<b>School Administration</b>				
Employee Benefits	83,698	70,663	116,926	(46,263)
<b>Central Services</b>				
Employee Benefits	3,669	0	5,126	(5,126)
<b>Other Supplemental Services</b>				
Employee Benefits	10,546	12,510	14,734	(2,224)
<b>Operations and Maintenance</b>				
Employee Benefits	38,434	52,443	53,692	(1,249)
<b>Food Service</b>				
Employee Benefits	<u>19,829</u>	<u>24,730</u>	<u>27,700</u>	<u>(2,970)</u>
<b>Total expenditures</b>	<u>1,216,169</u>	<u>1,041,938</u>	<u>\$ 1,698,989</u>	<u>\$ (657,051)</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

**Wellington Unified School District Number 353**

**Schedule 2 - J**

SPECIAL PURPOSE FUNDS  
PROFESSIONAL DEVELOPMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Local sources</b>				
Other	\$ 0	\$ 1,105	\$ 4,000	\$ (2,895)
<b>State sources</b>				
State aid	23,138	11,928	12,500	(572)
<b>Other</b>				
Transfers from Supplemental General	50,000	70,000	53,348	16,652
Total cash receipts	<u>73,138</u>	<u>83,033</u>	<u>\$ 69,848</u>	<u>\$ 16,080</u>
<b>Expenditures</b>				
<b>Instructional Support</b>				
Salaries				
Certified	0	87,491	\$ 0	\$ 87,491
Employee Benefits				
Social Security	0	4,345	0	4,345
Insurance	0	4,200	0	4,200
Purchased Professional and				
Technical Services	42,349	2,149	100,000	(97,851)
Other Purchased Services	638	1,698	0	1,698
Books & Periodicals	0	117	0	117
Total expenditures	<u>42,986</u>	<u>100,000</u>	<u>\$ 100,000</u>	<u>\$ (0)</u>
Receipts over (under) expenditures	30,152	(16,967)		
Unencumbered cash, July 1	<u>0</u>	<u>30,152</u>		
Unencumbered cash, June 30	<u>\$ 30,152</u>	<u>\$ 13,185</u>		

See Independent Auditor's Report.

**Wellington Unified School District Number 353**

**Schedule 2 - K**

SPECIAL PURPOSE FUNDS  
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Local Sources</b>				
Other	\$ 0	\$ 654	\$ 5,000	\$ (4,346)
Reimbursements	500	4,973	0	4,973
<b>State Sources</b>				
<b>Federal Sources</b>				
Special Ed Aid	425,610	403,073	400,000	3,073
Medicaid	88,384	112,857	80,000	32,857
<b>Transfers</b>				
Transfer from General	2,123,630	2,584,124	2,389,540	194,584
Transfer from Supplemental General	1,000,000	800,000	338,325	461,675
<b>Total cash receipts</b>	<u>3,638,124</u>	<u>3,905,681</u>	<u>\$ 3,212,865</u>	<u>\$ 692,816</u>
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries				
Certified	870,122	887,336	\$ 910,000	\$ (22,664)
Non - Certified	951,924	965,299	1,000,000	(34,701)
Employee Benefits				
Insurance	214,891	186,821	0	186,821
Social Security	131,674	59,698	147,000	(87,302)
Other	19,986	11,247	250,000	(238,753)
Purchased Professional and Technical Services	64,850	7,547	75,000	(67,453)
Other Purchased Services				
Tuition	552,837	666,707	560,000	106,707
Other	68,823	184,694	70,000	114,694
Supplies				
General Supplemental	23,864	4,155	50,000	(45,845)
Misc.	1,876	1,001	10,000	(8,999)
Other	4,228	337	5,000	(4,663)
<b>Student Support Services</b>				
Salaries				
Certified	348,797	516,015	420,000	96,015
Employee Benefits				
Insurance	10,360	6,650	0	6,650
Social Security	25,452	107,562	32,000	75,562
Other	600	250	11,000	(10,750)
Communications	19,476	17,470	0	17,470
Other Purchased Services	0	569	20,000	(19,431)

See Independent Auditor's Report.

## Wellington Unified School District Number 353

Schedule 2 - KSPECIAL PURPOSE FUNDS  
SPECIAL EDUCATIONSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
<b>Expenditures (Continued)</b>				
<b>General Administration</b>				
Salaries				
Certified	\$ 154,509	\$ 167,084	\$ 165,000	\$ 2,084
Non - Certified	39,005	40,247	45,000	(4,753)
Employee Benefits				
Insurance	12,810	3,500	0	3,500
Social Security	12,838	13,722	13,500	222
Other	1,000	339	14,000	(13,661)
Purchased Professional and Technical Services	3,047	0	5,000	(5,000)
Other Purchased Services	7,608	4,410	10,000	(5,590)
Supplies	467	(2,182)	1,000	(3,182)
Other	0	315	0	315
<b>Instructional Support Staff</b>				
Salaries				
Certified	0	255	0	255
Employee Benefits				
Social Security	0	19	0	19
Insurance	0	350	0	350
Other Purchased Services				
Books and Periodicals	0	(2,022)	0	(2,022)
<b>Student Transportation Services</b>				
Purchased Property services	93,785	79,240	120,000	(40,760)
Total expenditures	3,634,829	3,928,636	\$ 3,933,500	\$ (4,864)
Receipts over (under) expenditures	3,295	(22,955)		
Unencumbered cash, July 1	715,263	718,559		
Cancelled prior year encumbrance	0	0		
Unencumbered cash, June 30	\$ 718,559	\$ 695,605		

See Independent Auditor's Report.

## Wellington Unified School District Number 353

Schedule 2 - LSPECIAL PURPOSE FUNDS  
VOCATIONAL EDUCATIONSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
<b>Cash receipts</b>				
<b>Other</b>				
Transfer from General	\$ 101	\$ 400,000	\$ 0	\$ 400,000
Transfer from Supplemental	420,000	0	371,874	(371,874)
Total cash receipts	420,101	400,000	\$ 371,874	\$ 28,126
<b>Expenditures</b>				
<b>Instruction</b>				
Salaries	336,492	348,741	\$ 350,000	\$ (1,259)
Certified	23,805	24,092	25,000	(908)
Non - Certified				
Employee Benefits				
Insurance	16,221	6,300	30,000	(23,700)
Social Security	27,035	28,988	20,000	8,988
Other	2,483	11,500	0	11,500
Purchased Prof. & Tech Services				
Supplies	737	617	2,000	(1,383)
General Supplemental	3,001	4,254	5,000	(746)
Total expenditures	409,774	424,492	\$ 432,000	\$ (7,508)
Receipts over (under) expenditures	10,327	(24,492)		
Unencumbered cash, July 1	50,378	60,705		
Unencumbered cash, June 30	\$ 60,705	\$ 36,213		

See Independent Auditor's Report.

**Wellington Unified School District Number 353****Schedule 2 - M**SPECIAL PURPOSE FUNDS  
RECREATION COMMISSION GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
<b>Cash Receipts</b>				
<b>Taxes and shared revenue</b>				
Ad valorem property	\$ 339,215	\$ 336,536	\$ 329,891	\$ 6,645
Delinquent tax	12,805	10,921	5,340	5,581
Motor Vehicle tax	44,642	43,586	43,515	71
Recreational Vehicle tax	538	531	504	27
Commercial Vehicle Tax	0	0	1,053	(1,053)
<b>Total Cash Receipts</b>	<u>397,200</u>	<u>391,574</u>	<u>\$ 380,303</u>	<u>\$ 11,271</u>
<b>Expenditures</b>				
Community service operations	<u>400,000</u>	<u>398,550</u>	<u>\$ 398,550</u>	<u>\$ 0</u>
Receipts over (under) expenditures	(2,800)	(6,976)		
Unencumbered cash, July 1	<u>21,189</u>	<u>18,389</u>		
Unencumbered cash, June 30	<u>\$ 18,389</u>	<u>\$ 11,413</u>		

See Independent Auditor's Report.



**Wellington Unified School District Number 353****Schedule 2 - N****SPECIAL PURPOSE FUNDS  
RECREATION COMMISSION EMPLOYEE BENEFITS FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS**

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		<b>2019</b>		<b>Variance</b>
	<b>2018</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
	<b>Actual</b>			<b>(Under)</b>
<b>Cash Receipts</b>				
<b>Taxes and shared revenue</b>				
Ad valorem property	\$ 60,450	\$ 59,906	\$ 58,757	\$ 1,149
Delinquent tax	2,430	2,012	952	1,060
Motor Vehicle tax	8,394	7,771	7,757	14
Recreational Vehicle Tax	101	95	90	5
Commercial Vehicle Tax	0	0	188	(188)
Total Cash Receipts	<u>71,375</u>	<u>69,784</u>	<u>\$ 67,744</u>	<u>\$ 2,040</u>
<b>Expenditures</b>				
Community service operations	<u>72,650</u>	<u>72,000</u>	<u>\$ 72,000</u>	<u>\$ 0</u>
Receipts over (under) expenditures	(1,275)	(2,216)		
Unencumbered cash, July 1	<u>5,545</u>	<u>4,270</u>		
Unencumbered cash, June 30	<u>\$ 4,270</u>	<u>\$ 2,054</u>		

See Independent Auditor's Report.

**Wellington Unified School District Number 353****Schedule 2 - O****SPECIAL PURPOSE FUNDS  
TEXTBOOK AND STUDENT MATERIAL REVOLVING - ACTUAL****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<b><u>2018 Actual</u></b>	<b><u>2019 Actual</u></b>
<b>Cash receipts</b>		
<b>Local sources</b>		
Rental fees and books	\$ 77,405	\$ 68,091
<b>Other</b>		
Transfer from General	<u>41,063</u>	<u>88,417</u>
Total cash receipts	<u>118,468</u>	<u>156,508</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Textbooks	78,473	194,309
<b>Support services</b>		
Miscellaneous supplies		
Other material and supplies	<u>126,727</u>	<u>59,536</u>
Total expenditures	<u>205,200</u>	<u>253,845</u>
Receipts over (under) expenditures	(86,732)	(97,337)
Unencumbered cash, July 1	<u>428,963</u>	<u>342,231</u>
Unencumbered cash, June 30	<u><u>\$ 342,231</u></u>	<u><u>\$ 244,894</u></u>

See Independent Auditor's Report.

**Wellington Unified School District Number 353****Schedule 2 - P****SPECIAL PURPOSE FUNDS  
CONTINGENCY RESERVE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<b><u>2018 Actual</u></b>	<b><u>2019 Actual</u></b>
<b>Cash receipts</b>		
<b>Other</b>		
Transfer from General	\$ <u>          0</u>	\$ <u>          0</u>
<b>Expenditures</b>		
<b>Operations &amp; Maintenance</b>	<u>          0</u>	<u>          0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>    1,442,192</u>	<u>    1,442,192</u>
Unencumbered cash, June 30	\$ <u><u>    1,442,192</u></u>	\$ <u><u>    1,442,192</u></u>

See Independent Auditor's Report.

**Wellington Unified School District Number 353****Schedule 2 - Q****SPECIAL PURPOSE FUNDS  
KANSAS READING ROADMAP****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<b><u>2018 Actual</u></b>	<b><u>2019 Actual</u></b>
<b>Cash receipts</b>		
<b>State Sources</b>		
State Aid	\$ <u>232,021</u>	\$ <u>207,636</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	168,569	162,019
Employee Benefits		
Social Security	12,684	12,944
Insurance	0	6,300
Supplies		
General Supplemental Teaching	20,869	8,260
<b>Instructional Support Staff</b>		
Purchased Prof. & Tech Services	4,630	2,242
Other	4,031	2,398
<b>Transportation</b>		
Other	12,765	16,566
<b>Administration</b>		
Field Trip	<u>0</u>	<u>2,419</u>
Total expenditures	<u>223,548</u>	<u>213,148</u>
Receipts over (under) expenditures	8,473	(5,512)
Unencumbered cash, July 1	<u>(29,923)</u>	<u>(21,450)</u>
Unencumbered cash, June 30	\$ <u><u>(21,450)</u></u>	\$ <u><u>(26,962)</u></u>

**Wellington Unified School District Number 353**

SPECIAL PURPOSE FUNDS  
FEDERAL GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>Title I</u>	<u>Carl Perkins Grant</u>	<u>Title II Teacher Quality</u>
<b>Cash Receipts</b>			
Federal Aid	\$ 346,445	\$ 25,230	\$ 95,606
Other	0	0	0
Transfers in	0	0	0
	<u>346,445</u>	<u>25,230</u>	<u>95,606</u>
<b>Total Cash Receipts</b>	<u>346,445</u>	<u>25,230</u>	<u>95,606</u>
<b>Expenditures</b>			
<b>Instruction</b>			
Salaries			
Certified	291,712	0	13,000
Employee Benefits			
Insurance	2,566	0	0
Social Security	40,272	0	958
Other	727	0	0
Purchased Professional and			
Technical Services	71	0	19,642
Supplies			
General Supplemental	8,338	0	649
Equipment and Furnishings	0	0	0
Grant Expenses	0	0	0
<b>Support Services</b>			
Salaries			
Certified	0	2,800	0
Employee Benefits			
Social Security	0	322	0
Purchased Professional and			
Technical Services	0	22,740	0
Other Purchased Services	0	4,959	0
Other	2,223	6,122	0
Property	0	0	61,010
<b>Central Services</b>			
Other	0	0	0
	<u>345,909</u>	<u>36,943</u>	<u>95,259</u>
<b>Total Expenditures</b>	<u>345,909</u>	<u>36,943</u>	<u>95,259</u>
Receipts over (under) Expenditures	536	(11,713)	347
Unencumbered cash, July 1	56	19,654	0
Unencumbered cash, June 30	\$ <u>592</u>	\$ <u>7,941</u>	\$ <u>347</u>

See Independent Auditor's Report.

**Schedule 2 - R**

<b>21st Century Grant</b>	<b>Totals June 30, 2019</b>	<b>Totals June 30, 2018</b>
\$ 0	\$ 467,281	\$ 439,504
9,734	9,734	14,781
25,000	25,000	0
<u>34,734</u>	<u>502,015</u>	<u>454,285</u>
31,727	336,439	364,374
0	2,566	15,493
2,273	43,503	27,221
6	733	6,276
0	19,713	0
0	8,987	4,281
0	0	250
641	641	2,823
0	2,800	4,248
0	322	313
0	22,740	16,672
0	4,959	10,011
0	8,345	2,502
0	61,010	56,996
<u>0</u>	<u>0</u>	<u>7,291</u>
<u>34,647</u>	<u>512,758</u>	<u>518,751</u>
87	(10,743)	(64,466)
<u>1,336</u>	<u>21,046</u>	<u>85,512</u>
<u>\$ 1,423</u>	<u>\$ 10,303</u>	<u>\$ 21,046</u>

See Independent Auditor's Report.

**Wellington Unified School District Number 353****Schedule 2 - S****SPECIAL PURPOSE FUNDS  
LOCAL GRANTS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS**

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<b><u>2018</u></b> <b><u>Actual</u></b>	<b><u>2019</u></b> <b><u>Actual</u></b>
<b>Cash Receipts</b>		
<b>State Source</b>		
Safe and Secure Grant	\$ 0	\$ 28,566
Casino funds (in 2015 this was net of expenses)	17,291	54,921
Grants/donations	<u>14,003</u>	<u>13,309</u>
Total cash receipts	<u>31,294</u>	<u>96,796</u>
<b>Expenditures</b>		
<b>Instruction</b>		
Salaries		
Certified	18,863	25,129
Other Purchased Services	280	257
Casino expenses	4,247	45,056
Grant expenses	<u>0</u>	<u>35,557</u>
Total expenditures	<u>23,390</u>	<u>105,999</u>
Receipts over (under) expenditures	7,904	(9,203)
Unencumbered cash ,July 1	<u>95,609</u>	<u>103,513</u>
Unencumbered cash, June 30	<u>\$ 103,513</u>	<u>\$ 94,310</u>

See Independent Auditor's Report.

**Wellington Unified School District Number 353**

**Schedule 2 - T**

DEBT SERVICE FUND  
BOND AND INTEREST

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		<b>2019</b>		
	<b>2018</b>			<b>Variance</b>
	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Over</b>
				<b>(Under)</b>
<b>Cash receipts</b>				
<b>Taxes and shared revenue:</b>				
Ad valorem tax	\$ 36,218	\$ 722,591	\$ 708,595	\$ 13,996
Delinquent tax	38,896	30,423	10,484	19,939
Motor vehicle tax	758,951	96,443	98,693	(2,250)
Recreational Vehicle tax	1,536	1,194	1,144	50
Commercial Vehicle Tax	0	0	2,388	(2,388)
Earnings on Investments	26,481	26,481	0	26,481
<b>State Sources</b>				
State Aid	<u>1,230,943</u>	<u>1,253,237</u>	<u>1,253,237</u>	<u>0</u>
<b>Total cash receipts</b>	<u>2,093,025</u>	<u>2,130,369</u>	<u>\$ 2,074,541</u>	<u>\$ 55,828</u>
<b>Expenditures</b>				
Principal	1,270,000	0	\$ 1,375,000	\$ (1,375,000)
Interest	889,549	1,375,000	862,924	512,076
Commission and Postage	0	862,924	0	862,924
<b>Total expenditures</b>	<u>2,159,549</u>	<u>2,237,924</u>	<u>\$ 2,237,924</u>	<u>\$ 0</u>
<b>Receipts over (under) expenditures</b>	(66,524)	(107,555)		
<b>Unencumbered cash, July 1</b>	<u>1,862,380</u>	<u>1,795,856</u>		
<b>Unencumbered cash, June 30</b>	<u>\$ 1,795,856</u>	<u>\$ 1,688,301</u>		

See Independent Auditor's Report.



**Wellington Unified School District Number 353****Schedule 2 - U****CAPITAL PROJECTS FUND  
CAPITAL PROJECTS - HIGH SCHOOL****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS****For the Year Ended June 30, 2019****(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<b><u>2018 Actual</u></b>	<b><u>2019 Actual</u></b>
<b>Cash receipts</b>		
Other	\$ <u>0</u>	\$ <u>0</u>
<b>Expenditures</b>		
Other	<u>0</u>	<u>0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>525,000</u>	<u>525,000</u>
Unencumbered cash, June 30	\$ <u><u>525,000</u></u>	\$ <u><u>525,000</u></u>

See Independent Auditor's Report.

**Wellington Unified School District Number 353****Schedule 2 - V****TRUST FUND  
SCHOLARSHIPS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL  
REGULATORY BASIS  
For the Year Ended June 30, 2019  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<b><u>2018 Actual</u></b>	<b><u>2019 Actual</u></b>
<b>Cash receipts</b>		
Contributions and interest income	\$ 238,840	\$ 2,051
<b>Expenditures</b>		
Scholarships awarded	<u>97,450</u>	<u>0</u>
Receipts over (under) expenditures	141,390	2,051
Unencumbered cash, July 1	<u>147,614</u>	<u>289,004</u>
Unencumbered cash, June 30	<u><u>\$ 289,004</u></u>	<u><u>\$ 291,055</u></u>

See Independent Auditor's Report.

**Wellington Unified School District Number 353**

**Schedule 3**

AGENCY FUNDS  
STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES  
REGULATORY BASIS  
For the Year Ended June 30, 2019

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Ending Cash Balance</b>
<b>Student Organization Accounts</b>				
<b>High School</b>				
Band Club	\$ 672	\$ 2,104	\$ 2,684	\$ 93
B.P.A. Club	1,861	20,864	20,353	2,371
Cheerleading	1,099	12,606	10,926	2,779
Circle of Friends	187	151	0	338
Clay Target Team	3,927	820	634	4,113
Color Guard	141	790	51	880
Crimson Dancers	1,873	5,172	5,391	1,654
Crusader Creator	1,549	3,330	1,124	3,756
Crusader Way	972	0	0	972
FCA	1,475	1,651	2,276	850
FCCLA	1,175	2,520	2,913	781
FFA Club	4,298	27,316	25,136	6,478
FFA - Test Farm	19,659	20	5,071	14,608
FFA - National Convention	3,258	640	2,212	1,686
FFA - Plant Sale	5,676	4,824	5,761	4,739
Forensics	0	2,963	2,717	246
NHS	5,853	1,376	2,756	4,473
Industrial Technology Projects	2,819	4,857	4,113	3,563
Junior Class	3,850	5,834	6,600	3,084
Key Club	4,458	0	0	4,458
Library Club	1,507	654	251	1,910
Power lifting	455	5,315	3,789	1,981
SADD	2,521	2,754	1,732	3,543
SAVE	1,163	1,000	1,882	281
Scoreboard Advertising	1,381	3,319	1,690	3,009
KWHS News	0	5,750	2,255	3,495
Speech Club	1,409	6,339	5,442	2,306
Sports Calendars	1,241	6,018	5,858	1,400
Student Council	3,782	11,910	12,040	3,652
Vo-Ag Students	2,182	1,651	2,214	1,619
Vocal Music Club	5,199	56,780	59,443	2,536
Leadership	292	1,370	985	676
High School Spanish	0	1,107	904	203
Yearbook Club	3,157	7,247	6,570	3,834
<b>Total Wellington High School</b>	<b>89,091</b>	<b>209,050</b>	<b>205,774</b>	<b>92,367</b>
<b>Fundraisers</b>				
<b>High School</b>				
Baseball Fundraiser	3,207	11,120	9,241	5,086
Basketball Fundraiser	16	4,480	3,003	1,493
WHS Football	1,082	22,670	19,879	3,873
Golf Fundraiser	134	4,536	4,643	27
Volleyball Fundraiser	1,247	1,180	1,769	658
Wrestling Fundraiser	1,473	1,597	2,429	641

See Independent Auditor's Report.

**Wellington Unified School District Number 353**

**Schedule 3**

AGENCY FUNDS  
STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES  
REGULATORY BASIS  
For the Year Ended June 30, 2019

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Ending Cash Balance</b>
<b>Fundraisers - continued</b>				
<b>High School</b>				
Softball Fundraiser	\$ 1,271	\$ 1,960	2,048	\$ 1,183
Basketball Fundraiser	422	2,363	1,912	873
Tennis (girls)	272	0	0	272
Cross Country fundraiser	22	0	0	22
Girls P.S. & Q	379	0	300	79
Special K Fundraiser	538	2,436	2,674	300
Girls Athletics	184	0	0	184
History Travel	500	0	0	500
Crusaders To DC	1,318	0	0	1,318
Girls Golf	965	43	948	60
<b>Total Wellington High School</b>	<b>13,030</b>	<b>52,385</b>	<b>48,846</b>	<b>16,569</b>
<b>Scholarships/Donations - in activity fund account</b>				
Function code 0302	0	3,000	2,000	1,000
Function code 0303	0	250	0	250
Function code 0305	9,007	1,000	500	9,507
Function code 0306	8,000	8,000	8,000	8,000
Function code 0308	569	135	200	504
Function code 0309	6,000	70,000	68,000	8,000
Function code 0317	4,637	425	500	4,562
Function code 0318	3,008	126	0	3,134
Function code 0319	517	96	200	413
Function code 0320	311	16	200	127
Function code 0345	2,500	0	750	1,750
Function code 0346	4,000	2,500	2,000	4,500
Function code 0347	500	0	0	500
Function code 0348	0	5,000	2,500	2,500
Function code 0351	0	10,500	4,000	6,500
Function code 0352	850	850	1,700	0
Function code 0353	0	750	500	250
Donations	2,047	0	0	2,047
WHS ACT	3,610	54	0	3,664
WHS ACT	3,009	44	0	3,053
	<b>48,565</b>	<b>99,496</b>	<b>89,050</b>	<b>60,261</b>

See Independent Auditor's Report.

**Wellington Unified School District Number 353**

**Schedule 3**

AGENCY FUNDS  
STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES  
REGULATORY BASIS  
For the Year Ended June 30, 2019

<b>Fund</b>	<b>Beginning Cash Balance</b>	<b>Cash Receipts</b>	<b>Cash Disbursements</b>	<b>Ending Cash Balance</b>
<b>Junior High School:</b>				
Annual Club	\$ 8,852	\$ 2,785	\$ 2,175	\$ 9,462
Art Club	721	0	0	721
Basketball	40	484	524	0
Basketball Club	585	643	978	250
Book Fair	421	67	0	488
Cheerleaders	107	949	259	797
Circle of Friends	1,558	7,802	6,454	2,906
Casino Club	1,836	0	0	1,836
Entrance Projects	0	800	799	1
Fellowship of C	808	1,789	1,645	952
Fund Raiser Club	11,861	17,274	16,068	13,067
Game of Games	0	1,147	934	213
Greenhouse	260	20	0	280
Golf Club	207	0	0	207
Jersey Club	53	0	0	53
Library Club	3,263	2,486	1,818	3,931
Letter Jacket Club	650	0	0	650
Media	0	400	200	200
Music Club	361	163	78	446
Pennies for Pat	0	336	336	0
Quest	0	500	0	500
Spelling Bee	586	624	546	664
Student Council	928	802	853	877
Track Club	54	0	0	54
Volleyball Club	10	1,097	1,107	0
Wall of Fame	0	47	0	47
Wrestling Club	107	0	0	107
Projector Fund	3,334	1,480	1,480	3,334
<b>Total Wellington Junior High</b>	<b>36,602</b>	<b>41,695</b>	<b>36,254</b>	<b>42,043</b>
<b>Total Student Organization Funds</b>	<b>\$ 187,288</b>	<b>\$ 402,626</b>	<b>\$ 379,924</b>	<b>\$ 211,240</b>

See Independent Auditor's Report.

**Wellington Unified School District Number 353**

**Schedule 4**

**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES**

**REGULATORY BASIS**

For the Year Ended June 30, 2019

	<b>Beginning Unencumbered Cash</b>	<b>Cash Receipts</b>	<b>Cash Expenditures</b>	<b>Ending Unencumbered Cash</b>
<b>Gate receipts</b>				
Wellington High School Athletics	\$ 4,398	\$ 73,026	\$ 69,591	\$ 7,833
Wellington Junior High School Athletics	15,892	20,310	20,042	16,160
Total Gate Receipts	<u>\$ 20,290</u>	<u>\$ 93,336</u>	<u>\$ 89,633</u>	<u>\$ 23,993</u>
<b>School projects</b>				
<b>Wellington High School</b>				
ACT Test Prep	\$ 30	\$ 7,490	\$ 7,500	\$ 20
Building Rental	10,709	1,470	7,190	4,989
Incentives	5,976	6,302	9,396	2,882
PSAT/NMSQT	4	244	248	0
Returned Check	230	0	0	230
Positive Behavior	45	2,309	1,980	374
Total Wellington High School	<u>16,994</u>	<u>17,815</u>	<u>26,314</u>	<u>8,495</u>
<b>Wellington Junior High School</b>				
Interest	933	172	0	1,105
Vendor Club	2,565	1,062	1,179	2,448
<b>Wellington Lincoln Elementary</b>				
Activities	1,075	3,086	3,082	1,079
<b>Wellington Washington Elementary</b>				
Activities	4,089	11,720	10,930	4,879
<b>Wellington Kennedy Elementary</b>				
Activities	2,506	14,194	15,728	972
<b>Wellington Eisenhower Elementary</b>				
Activities	968	21,917	18,913	3,972
Subtotal School Projects	<u>12,136</u>	<u>52,151</u>	<u>49,832</u>	<u>14,455</u>
<b>User Fees</b>				
<b>Wellington High School</b>				
Graphic Arts	316	0	110	206
Jewelry Class	0	28	28	0
Student Class	8,627	19,552	28,179	0
Student Overpay	0	3,345	3,162	183
Tech Repairs	185	473	185	473
Computer Graphics	1,180	764	344	1,600
Total Wellington High School	<u>10,308</u>	<u>24,162</u>	<u>32,008</u>	<u>2,462</u>
<b>Wellington Junior High School</b>				
Chromebook Tech	120	3,203	2,903	420

See Independent Auditor's Report.

**Wellington Unified School District Number 353****DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS, EXPENDITURES  
AND UNENCUMBERED CASH  
REGULATORY BASIS  
For the Year Ended June 30, 2019**

	<b>Beginning Unencumbered Cash</b>	<b>Cash Receipts</b>	<b>Cash Expenditures</b>	<b>Ending Unencumbered Cash</b>
<b>User Fees - continued</b>				
<b>Wellington Junior High School - continued</b>				
Central Office	\$ 3	\$ 333	\$ 336	\$ 0
Drivers education	75	13,450	12,875	650
Enrollment	0	13,485	10,552	2,933
	<u>198</u>	<u>30,471</u>	<u>26,666</u>	<u>4,003</u>
Total User Fees				
	<u>198</u>	<u>30,471</u>	<u>26,666</u>	<u>4,003</u>
<b>Revolving accounts</b>				
Special Ed Revolving account	487	0	81	406
Superintendent Revolving account	109	1,366	535	940
Food Service Revolving account	1,508	3,960	4,371	1,097
Century Connect - World Pay Report	1,770	65,722	65,568	1,924
Principal Revolving	71	0	67	4
	<u>3,945</u>	<u>71,048</u>	<u>70,622</u>	<u>4,371</u>
Total User Fees				
	<u>3,945</u>	<u>71,048</u>	<u>70,622</u>	<u>4,371</u>
<b>Sales Tax</b>				
Wellington High School Sales Tax	763	9,430	9,977	216
	<u>763</u>	<u>9,430</u>	<u>9,977</u>	<u>216</u>
Wellington Junior High School Sales Tax	141	2,997	3,106	32
	<u>141</u>	<u>2,997</u>	<u>3,106</u>	<u>32</u>
Total district activity funds	\$ <u>44,485</u>	\$ <u>208,074</u>	\$ <u>218,525</u>	\$ <u>34,034</u>

**Wellington Unified School District Number 353**

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REGULATORY BASIS  
For the Year Ended June 30, 2019

<b>Federal Grantor/ Pass-through Grantor/ Program or Cluster Title</b>	<b>Federal CFDA Number</b>	<b>Revenues</b>	<b>Expenditures</b>
<u>U.S. Department of Education</u>			
<u>Passed-through Kansas Department of Education</u>			
<u>Special Ed Cluster</u>			
Special Education - Grants to States Title VI	84.027	\$ 387,695	\$ 389,195
Special Education - Preschool Grant Title VI	84.173	18,827	18,827
		<u>406,522</u>	<u>408,022</u>
 Title I - Grants to Local Educational Agencies	84.010	346,445	345,909
Carl Perkins	84.048	25,230	36,943
Student Support & Academic Enrichment Grants	84.424A	24,743	24,743
Title II A - Improving Teacher Quality	84.367	71,820	70,521
		<u>468,238</u>	<u>478,116</u>
 Total U.S. Department of Education		<u>874,760</u>	<u>886,138</u>
 <u>U.S. Department of Agriculture</u>			
<u>Passed-through Kansas Department of Education</u>			
<u>Child Nutrition Cluster</u>			
School Breakfast Program	10.553	78,310	78,310
National School Lunch Program	10.555	345,884	345,884
Summer Food Service Program for Children	10.559	11,615	11,615
		<u>435,809</u>	<u>435,809</u>
 Child and adult care food program	10.558	44,412	44,412
Team nutrition training grants	10.574	3,585	3,585
Fresh Fruit & Vegetables	10.582	16,579	16,579
		<u>64,576</u>	<u>64,576</u>
 Total U.S. Department of Agriculture		<u>500,385</u>	<u>500,385</u>
 <u>U.S. Department of Agriculture</u>			
<u>Passed-through Kansas Department of Education</u>			
Cooperative Agreement to Promote Adolescent			
Health Through School-based HIV/STD			
Prevention & School-based Surveillance	93.079	157	157
 Total Revenue and Expenditures of Federal Awards		<u>\$ 1,375,302</u>	<u>\$ 1,386,680</u>

The District did not provide federal awards to subrecipients for the year ended June 30, 2019

The accompanying notes are an integral part of this statement.

See Independent Auditor's Report.



## **Wellington Unified School District NO. 353**

### **NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

For the year ended June 30, 2019

#### **NOTE A. BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 353 under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Unified School District Number 353, it is not intended to and does not present the summary of receipts, expenditures and unencumbered cash of Unified School District Number 353.

#### **NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported in the Schedule of Expenditures of Federal Awards are reported based upon the Kansas Municipal Audit and Accounting Guide.

#### **NOTE C. INDIRECT COST RATE**

Unified School District Number 353 did not use the standard indirect cost rate of 10%.

## Special Reports

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Education  
Wellington Unified School District Number 353  
Wellington, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Wellington Unified School District Number 353 as of and for the year ended June 30, 2019, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated September 9, 2019. The District prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

**Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal controls) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing our opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## Purpose of this Report

The purpose of this report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Ogden & Goodhart, Chartered". The script is cursive and fluid, with the company name written in a professional, yet personal, style.

Ottawa, Kansas  
September 9, 2019



## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE**

Board of Education  
Wellington Unified School District Number 353  
Wellington, Kansas

### **Report on Compliance for Each Major Federal Program**

We have audited Wellington Unified School District Number 353's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2019. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019

### **Report Internal Control over Compliance**

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly we do not express an opinion on the effectiveness of the District's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based upon requirements of *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.

*Opfer & Sueddest, Chartered*

Ottawa, Kansas

September 9, 2019

**Wellington Unified School District Number 353**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
REGULATORY BASIS  
For the Year Ended June 30, 2019**

**SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with GAAP	<u>Adverse</u>
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None noted</u>
Noncompliance material to financial statements noted?	<u>No</u>

**Federal Awards**

Internal control over major programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None noted</u>
Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal awards	<u>No</u>

Identification of major programs:

**CFDA**

<b><u>Number</u></b>	<b><u>Name of Federal Program or Cluster</u></b>	<b><u>Amount</u></b>
<b><u>Special Education Cluster</u></b>		
10.553	School Breakfast Program	\$ 78,310
10.555	National School Lunch Program	345,884
10.559	Summer Food Service Program for Children	11,615
	Total for Special Education Cluster	<u>435,809</u>
84.010	Title I Low Income	<u>346,445</u>
		<u>\$ 782,254</u>
	Dollar threshold used to distinguish between Type A and Type B programs	<u>\$ 750,000</u>
	Auditee qualified as a low-risk auditee?	<u>No</u>